

INFORMATION REPORT

INFORMATION REPORT

CENTRAL INTELLIGENCE AGENCY

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COUNTRY	North Korea	REPORT	
SUBJECT	1. Deferred Payment of Railroad Freight and Passenger Fares	DATE DISTR.	March 1964
	2. Railroad Revenue Auditing	NO. PAGES	1
		REFERENCES	RD
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Attached are two unedited translations of on deferred payment of railroad freight and passenger fares (Attachment A) and auditing of railroad revenues in North Korea (Attachment B).

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Distribution of Attachments:

ORR (retention)

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Subject: Deferred Payment of Railroad
Freights and Passenger Fares in NK

1. Since after the liberation of Korea, the deferred payment system of railroad freights and fares by the military, internal Affairs (police) organizations, and some national enterprises has been in effect in NK. The personnel of the NK armed forces and the internal affairs organizations could obtain railroad tickets in exchange for the deferred payment certificates issued by their unit commanders or superintendents. Likewise, freights for shipment by some national enterprises as well as the units and/or organizations under the Ministry of National Defense and the Ministry of Internal Affairs could temporarily be substituted by the deferred payment certificates, which were liquidated once a month between the Ministry of Transportation and the ministries and national enterprises concerned. Especially, the organizations and personnel subordinate to the Ministry of National Defense and the Ministry of Internal Affairs were given a uniform 50-percent discount on train fares and official shipment freights. The deferred payment system of railroad freights and fares was very convenient to both the railroad authorities and the organizations concerned, because they did not have to handle cash on each occasion. But it^{was} accompanied

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its own problems in actual use and liquidation. It caused considerable difficulties to both parties in determining the validity of those certificates of faulty issuance and with false entries. In most cases, trouble was caused by the alteration (extention) of the distance of travel (and/or shipment) or from absence of the responsible accountant's signatures on the certificates. On many occasions, the bearers of the certificates and the ticket clerks argued over the validity of the certificates arising from such reasons, and similar argument developed in later date when liquidation of freights was to be made between the Transportation Ministry and the debited organizations. For example, the debited organizations usually refused to account for those certificates with alterations or unusual entries, which were inadvertently accepted by railroad ticket clerks. The responsible ticket clerks sometimes had to personally visit the issuing organizations to have the certificates reissued, or had to personally make compensation for the loss. Despite these incumbent clerical troubles, the deferred payment system of railroad freights was being continuously used in NK because of its still greater convenience in utilization and long practice.

2. The deferred payment certificates for passenger fares were issued on a unique form ^{but} ~~but~~ separately for three different categories: one for a passenger ticket, another for a berth ticket, and the third for an express ticket. The deferred payment certificates for cargo shipments were issued on three different forms: one for carload shipments, another for small quantity shipments, and the third for parcels. The use of the deferred payment certificates for passenger fares was limited only to the personnel under the jurisdiction of the Ministry of National Defense and the Ministry of Internal Affairs, but that for cargo shipments was allowed even to various other governmental organizations and national enterprises that concluded requisite special contracts with the Ministry of Transportation. As of December 1961, a total of 15 government organizations and national enterprises utilized the deferred payment system for shipments from railroad stations under the jurisdiction of the Ch'ongjin Railroad Management Bureau. However, no uniform discount was granted for any organizations other than the military and the police, though special discount was sometimes applied to ^{some} particular shipments. ^{1/}

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3. The deferred payment certificates were printed and issued by each customer-organizations in accordance with the set form provided by the Ministry of Transportation, and therefore, the sizes and the formats of the deferred payment certificates issued by various organizations were all the same except for the names of issuing agencies and signatures and/or chops of the heads of such agencies. In other words, ^{as} ~~as~~ long as one used the standard forms, no ticket clerks at the railroad station could possibly tell the authenticity of the deferred payment certificates even if the name and signature of the issuing authorities were to be utterly fabricated. The deferred payment certificates for passengers measured approximately five inches long and 2.5 inches wide, and that for a soft-seat car ticket was blue in color, while that for a hard-seat car ticket was a pink sheet. The entries were printed black in Han'gul (Korean alphabet) and each form ~~was embossed with two~~ ^{had} oblique lines ^{printed in color} running from the upper right to the left bottom and by the name of the related ministry which was printed in dotted lines. The ~~embossments~~ ^{lines} were ~~made~~ ^{printed} in red on those issued by the military (the Ministry of National Defense) and in blue on those issued by the police (the Ministry of Internal Affairs). The forms of certificates for a passenger ticket, a berth ticket, and an express ticket were all the same except the utility distinction printed on the right upper portion. (See sketch #1 on the attachment.)
4. The deferred payment certificates for cargo shipment all measured approximately six inches long and four inches wide, and the sheet was white in color. The entries were all printed black in Han'gul but the forms of the certificates for carload shipments, for small quantity shipments, and for parcels differed ^{from} each other. (See sketch #2, 3, and 4 on the attachment.) The certificates issued by the organizations under the jurisdiction of the Ministry of National Defense and the Ministry of Internal Affairs had ~~red or blue embossments~~ ^{printed in red or blue} of two oblique lines and the name of the ministry concerned just as in the case of those for passengers, but those issued by the other organizations did not have such ~~embossments on them~~ ^{lines printed in color}. The "Explanations" column on the form of the deferred payment certificate for carload shipment (Sketch #2) was filled with proper explanations in the following cases:

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- a) When an open car was used for cargoes which were supposed to be shipped by a box car, with the consent of the consigner.
 - b) When the quantity of the cargo was not confirmed.
 - c) When a consigner's guard was put on the car.
5. The blank forms of the deferred payment certificate for passenger were usually completely filled at the time of issue, and therefore, those official travellers and leave takers using these certificates who might want to change their courses of travel had much difficulty in the purchase of tickets for their changed destinations. However, it was generally permissible to shorten the distance of the travel on the certificate, though it still accompanied controversy on some occasions, e.g., when both the entraining and the detraining stations had to be changed. The railroad ticket issued in exchange for the deferred payment certificate bore a stamp indication of which meant "payment deferred." The deferred payment certificates for cargo freights were issued by consigners and the railroad way bills for these cargoes also had an indication of "deferred payment."
6. Up until August 1957, the railroad stations that received the deferred payment certificates for passengers and cargo shipments sent them to the local Railroad Management Bureaus to which they belonged for conduct of clerical works needed for the liquidation of those certificates. However, the liquidative affairs were thenceforth transferred to the Central Revenue Auditing Office of the Transportation Ministry. As of December 1961, the deferred payment certificates for passengers were monthly sent by each station directly to the Central Revenue Auditing Office together with a copy of the station's monthly report on passenger traffic, while the deferred payment certificates for cargo shipments were sent daily to the same office together with a copy of the station's daily report on cargo shipments. At the Central Revenue Auditing Office, the deferred payment certificates were checked one by one for their validity and against the ^{figures} ~~figures~~ on the daily and/or monthly reports from each station before they were divided according to the organizations for reimbursement. Along with the certificates, the Central Revenue Auditing Office sent out requests for liquidation to each organization concerned once

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a month, and upon confirmation of the figures on the requests, the total sum was liquidated by means of bank transfer between the Transportation Ministry and the organizations concerned.

Comment:

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1/ In NK freights for shipment of some particular export goods were discounted by 20 to 50 percent

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Attachment:Sketch #1: Deferred Payment Certificate for Passenger Fares

<u>Deferred Payment Certificate</u>				No. _____	
<u>for Passenger Fares</u>					
(For soft-seat passenger ticket)					
Section	Starting Station		Destination		
Ticket No.	Regular Fare	Discounted Fare	Signature of Ticket Clerk	Remarks	
<p>Date:</p> <p>Issuing Agency:</p> <p>Ministry of National Defense; Commander, XXX Unit (Signature)</p> <p>Responsible Accountant, XXX Unit (Signature)</p> <p>Passenger: Name, Rank (Signature)</p>					

Sketch #2: Deferred Payment Certificate for Carload Shipment

<u>Deferred Payment Certificate</u>								No. _____	
<u>for Carload Shipment</u>									
Starting Station	Destination	Cargo and Package	Quantity	Weight	Freight	Discount freight	Charge	Total	
Car Number	Way Bill Number	Consignee	Explanations		Remarks				
<p>Date:</p> <p>Consiger: Ministry of National Defense; Commander, XXX Unit (Signature)</p> <p>Responsible Accountant, XXX Unit (Signature)</p>									

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C-O-N-F-I-D-E-N-T-I-A-LSketch #3: Deferred Payment Certificate for Small Quantity Shipment

<u>Deferred Payment Certificate</u> No. _____ <u>for Small Quantity Shipment</u>						
Starting Station	Destination	Consignee	Cargo and Package	Quantity	Weight	
Way Bill No.	Car Number	Freight	Discount freight	Charges	Total	Remarks
Date: _____ Consigner: Ministry of National Defense; Commander, XXX Unit (Signature) Responsible Accountant, XXX Unit (Signature)						

Sketch #4: Deferred Payment Certificate for Parcels

<u>Deferred Payment Certificate</u> No. _____ <u>For Parcels</u>						
Starting Station	Destination	Consignee	Articles and Package	Quantity	Total Weight	Average Weight
Train No.	Freight	Discount Freight	Charges	Total	Remarks	
Date: _____ Consigner: Ministry of National Defense; Commander, XXX Unit (Signature) Responsible Accountant, XXX Unit (Signature)						

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Subject: Railroad Revenue Auditing in NK

Outline:

1. In NK, auditing of railroad revenue has continuously been conducted as a part of routine works since before the Korean War. As of July 1952, there was no particular office charged with auditing of railroad revenue at the Headquarters of the Ministry of Transportation, but each of the four local railroad management bureaus at Ch'ŏngjin (N 41-44, E 129-45) (EB 6220), Kaech'ŏn (N 39-42, E 125-54) (YD 1898), Hamhŭng (N 39-54, E 127-32) (CV 7618), and P'yŏngyang (N 39-00, E 125-44) (YD 3720), had under its control the Auditing Department, which was staffed by a total of approximately six members who were charged with auditing of railroad revenue including passenger fares and cargo freights. With the post-war reorganization of governmental structures in early 1954, the Auditing Department at the local railroad management bureau was abolished and in its place, the P'yŏngyang Revenue Auditing Office was newly established directly under the jurisdiction of the Transportation Ministry. The office was then composed of the Passenger Department, the Cargo Department, and the Liquidation Department, which were manned by a total of approximately 30 personnel. It was then that the deferred payment system of railroad freights and passenger fares was restored as before the Korean War. In late 1955, the P'yŏngyang Revenue Auditing Office was again abolished and the Central Revenue Auditing Office was newly established within the Ministry of Transportation, and at the same time, the Revenue Auditing Office was also set up at each of the local railroad management bureaus. The Central Revenue Auditing Office was then staffed by

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only approximately three or four personnel who simply instructed and aggregated the works carried out by the Revenue Auditing Offices of the local railroad management bureaus, each of which was then manned by a total of approximately seven to nine members who were charged with actual auditing of railroad revenue and liquidation of deferred payment certificates received by the railroad stations under the respective management bureaus.

2. In or about August 1957, the auditing of railroad revenue was once again centralized, and the Revenue Auditing Offices at the local railroad management bureaus were abolished and the Central Revenue Auditing Office was expanded to comprise three departments: the Passenger Department, the Cargo Department, and the Liquidation Department, which were staffed by a total of more than 30 members who directly audited the business of all railroad stations in NK. In late 1957, the personnel of the Central Revenue Auditing Office ^{WERE} ~~was~~ again reduced and the Revenue Auditors Office was established at each of the local railroad management bureaus. However, the Central Revenue Auditing Office ^{continuously} ~~continuously~~ conducted the overall auditing of finance of all stations and the local Revenue Auditors Offices were made to simply carry out the works entrusted by the former. That is, the ^{Auditors} ~~Auditors~~ functions of the Revenue ~~Auditors~~ Office now became to make auditing and instructions over the businesses of railroad stations under the control of the respective management bureaus mainly on the basis of reference data presented or instructions issued by the Central Revenue Auditing Office. As of December 1961, each of the Revenue Auditors Offices at the local railroad management bureaus was staffed by approximately seven auditors including the office chief, and the Central Revenue Auditing Office at the Ministry of Transportation consisted of the Passenger Department staffed by a chief and three or four auditors; the Cargo Department, a chief and three or four auditors; and the Liquidation Department, a chief and two auditors.

Method of Auditing:

3. The Central Revenue Auditing Office of the Transportation Ministry received from all railroad stations in NK monthly reports on passenger traffic (See sketch #1 of the attachment), daily and monthly reports on cargo

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shipments (See sketch #2 of the attachment), deferred payment certificates, tally pieces of sold tickets (pieces with serial numbers and distances which were cut off from the tickets at the time of booking), used tickets collected, and the third copies of waybills. In addition, it received from the Bookkeeping Departments of the local railroad management bureaus daily revenue reports (See sketch #3 of the attachment) and the cash transfer vouchers (See sketch #4 of the attachment), both of which were submitted by each station to the same department for bookkeeping processes. Basing on these materials, the Central Revenue Auditing Office verified the validity of tickets and certificates and double-checked all the reports against vouchers and other references. The Passenger Department of the Central Revenue Auditing Office checked the entries of each station's monthly report on passenger traffic against the tally pieces of sold tickets and the ~~stuff~~ deferred payment certificates, confirmed the validity of the deferred payment certificates, and checked frequently the serial numbers and distances on the tally pieces against the tickets collected. The Cargo Department of the same office checked the entries of each station's daily report on cargo shipments against the deferred payment certificates received and waybills issued, verified the grades, discount rates, and extra charge rates of cargoes as well as the calculation of freights, and checked the entries of the monthly reports against the daily reports. The Liquidation Department received all the deferred payment certificates from the above-mentioned Passenger and Cargo Departments and again checked the validity of each certificate before it divided them according to the organizations for reimbursement, finally sending out the requests for liquidation of deferred payment certificates to each ministry or organization concerned.

4. Should any errors or irregularities be found during the above ~~checking~~ checking process at any department, they were usually pointed out to the Revenue Auditors Offices at the local railroad management bureaus concerned, so that they might dispatch their auditors to the railroad stations in question and find out the causes. The members (auditors) of the Revenue Auditors Office at the local railroad management bureau also inspected from time to time

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the accounting (mainly receipts) of railroad stations under their control, based on information obtained from the Bookkeeping Department of the said bureau or on requests from the internal affairs (police) organizations which detected unusual trends of some ticket clerks or other railroad officials. However, their official travels for inspection of the accounting of various stations were generally limited to a monthly average of about 10 days in total for the office's budget for travel expenses was extremely limited.

5. In NK, railroad cargoes were classified into four grades in accordance with the explosiveness, inflammability, and fragility of articles and possible damage rate of freight cars. In addition, extra rates were charged for dangerous and/or fragile goods; That is, 500 percent of ordinary freight for explosives, 300 percent for inflammables, and 200 percent for fragile goods. On the other hand, freights for materials shipped by the military and the police were discounted by a uniform rate of 50 percent and those for export goods were also discounted by 20 to 50 percent. The following are the sample classification of railroad freights:

- a. Grade I: Machinery, mineral ore, glass products, alcoholic beverages, military supplies, merchandise.
- b. Grade II: Fruits, fish, forest products, confectionery, grains, textile fabrics, construction materials.
- c. Grade III: Household equipment, firewood, coal, live stocks.
- d. Grade IV: Straw and straw products.

Grafts Discovered:

management

6. The members of the Revenue Auditors Office at the local railroad/bureau were generally 40 to 50-year old ex-staff officials of railroad organs with low school education who had long been with railroad and served as low-grade station masters or assistant masters but had no promise of future development. Most of them were fairly good at abacus-counting but poor in bookkeeping, and therefore, their proficiency in auditing was entirely limited to the field of revenue counting. The following are the grafts discovered so far during the course of auditing by the railroad revenue auditors:
- a. It was generally known that almost all of the ticket clerks pocketed a

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part of the daily surpluses accruing from the booking of tickets. The surplus money usually accrued from that the ticket clerks intentionally shirked or unavoidably failed in paying changes to ticket buyers for want of small money. The amount of the surplus money had been considerably large up until 1957, when it decreased markedly because the authorities started to tighten surveillance on this type of delinquency and saw to it that sufficient small money be provided with the ticket clerks. As of late 1961, however, the actual daily surplus accruing from booking tickets at the Ch'ongjin Railroad Station was still estimated at two or three won by the authorities, but the ticket clerks there usually reported half of the amount as surplus, and pocketing the rest. Since it was difficult to obtain positive evidence of this daily delinquencies although it was apparent that almost all the ticket clerks cheated the government on the amount of surplus money, the railroad authorities had ~~has~~ often attempted to correct ticket clerks by forcing self-confessions at individual interviews or meetings frequently held by the Party organizations. In case the degree of misappropriation was considered grave a railroad revenue auditor inspected in the evening the ticket office of the railroad station in question, in order to check the amount of cash on hand against the amount booked on the day so as to find out the day's surplus amount, from which an average of daily surplus could be surmised. The ticket clerks who were found guilty of this type of embezzlement were subjected to punishment by law, transfer, or demotion in accordance with the gravity of the offense. In NK, an average of a few ticket clerks were annually replaced for this type of delinquency at the stations under each of the four local railroad management bureaus.


- b. Some ticket clerks at small railroad stations were sometimes found to have recorded the distances on the tally pieces differently from those on the ticket pieces, so that they might swindle the balance ~~of~~ of the two fares. (The distances entered on many of the tickets sold at small stations were usually writtendown in ink at the time of booking, though most of the tickets sold at large stations had the distances ~~at~~ the starting

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station and the destination) already printed.) This type of swindle was usually picked up during the course of checking the used tickets collected against the tally pieces at the Central Revenue Auditing Office of the Transportation Ministry. In general, a few cases of this type were annually discovered from each of the local railroad management bureaus. Since the amount swindled through this type of manipulation was usually small, those who were found guilty of this type of charge were simply subjected to Party disciplines or demotions. 50X1-HUM

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- d. For sometime until 1957, when the passenger tickets were very hard to get, many ticket clerks secretly sold some tickets for blackmarket prices. However, the blackmarketeering of railroad tickets has ~~diminished~~ dwindled as tickets became easily available from 1958.
- e. Some freight clerks embezzled a part or whole of custody fees or demurrages by falsely reporting the lengths of custody of cargoes or demurrage of cars. On the other hand, some received bribes from customers by doing the same. This type of delinquency was seldom detected by the railroad revenue auditors but was usually unearthed by the internal affairs organizations.

Sketch Explanations:

7. The following are the explanations of attached sketches of various reports

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submitted to the Central Revenue Auditing Office, Ministry of Transportation:

- a. Monthly Report on Passenger Traffic (Sketch #1): In preparing this report, the passenger traffic was broken down into two large groups: the hard-seat coach passengers and the soft-seat coach passengers, listing tickets for the former first and those for the latter next. The entries were further divided by the kind of tickets; the passenger tickets, the express tickets, the berth tickets, etc. The report form measured approximately 14 inches long and 9 inches wide.
- 1) Category: In this column, the kind of seats and that of tickets were indicated.
 - 2) Destination: In this column the respective kinds of tickets were grouped by their destinations.
 - 3) Serial Numbers of the Tickets Sold in the Previous Month: In this column the lowest number was recorded in the sub-division A and the highest number in the subdivision B. The serial numbers of the tickets for a section (from one station to another) were from 00001 to 10000.
 - 4) Lowest Serial Number of the Tickets on Hand: In this column was recorded the lowest serial number of the tickets to be carried to the following month.
 - 5) Serial Numbers of Invalidated Tickets: Recorded in this column were the serial numbers of the tickets invalidated at the time of booking.
 - 6) Number of Tickets Sold: Recorded in this column were the total numbers of the tickets sold during the month.
 - 7) Details of Tickets Sold: In this column the number of tickets sold was divided into the following three categories: the adults, the children, and the deferred payment. The number of tickets for adults was recorded in sub-division A, that for children in sub-division B, and that of those tickets issued in exchange for deferred payment certificates in sub-division C.
 - 8) Standard Fare: Recorded in this column was the per-capita standard fare for ordinary passengers (non-military and non-police).

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Military and police personnel as well as children were given a uniform discount of 50 percent.

- 9) Total Amount: Recorded in this column were the total amounts of the respective kinds of tickets sold during the month.

10) Remarks:

- b. Daily (Monthly) Report on Cargo Shipments (Sketch #2): In preparing this report, all cargo shipments made by the station were categorized into the carload shipments, the small quantity shipments, and the parcels. Also included in this report were various charges and fees, such as custody fees, demurrages, siding charges, consigner's guards' fares, etc. The report form measured approximately 10 inches long and 8 inches wide.
- 1) Category: In this column, the types of shipments were indicated, i.e., the carload shipment, the small quantity shipment, the parcels, etc. Also recorded in this column were the items of various charges and fees. The custody fees were collected at a daily rate in case ~~the~~ the cargo was not carried away from the station compound for more than 24 hours after it was unloaded from the car. The demurrage was charged at an hourly per-car rate in case the unloading of cargo was not started within four hours after the arrival of the car. The siding charges were collected in case the freight cars were pulled into the railroad sidings. The consigner's guard's fare was collected at the standard hard-seat rate.
- 2) Waybill Numbers: If the numbers of the waybills were consecutive, the lowest number was recorded in the column of sub-division A and the largest number in the column of sub-division B.
- 3) Number of Cars: Recorded in this column were the total number of cars by each category.
- 4) Gross Weight: Recorded in this column were the gross weights of cargoes shipped, by each category.
- 5) Total Freight: Recorded in this column were the amounts of freights calculated in terms of the number of cars or the gross weight of the cargoes.

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- 6) Payment: In this column the total freights were broken down into cash take (Sub-division A) and deferred payment (Sub-division B).
- 7) Charges: Recorded in this column were the amounts of various charges and fees collected.
- 8) Remarks: In this column the numbers of the deferred payment certificates received were recorded.
- c. Daily Revenue Report (Sketch #3): The form of this report measured approximately nine inches wide and 11 inches long and the entries were made as stipulated on the sketch.
- d. Cash Transfer Voucher (Sketch #4): This voucher was issued daily by each railroad station when it transferred the cash on hand to the Bookkeeping Department of the local railroad management bureau. The voucher consisted of two parts, A and B, which were divided by a perforated line on which the stamp "Received" was placed as a tally indication upon receipt of cash. Part A was used for bookkeeping at the Bookkeeping Department and was later transferred to the Central Revenue Auditing Office of the Transportation Ministry. Part B was torn off and given back to the railroad station as a receipt. The form of this report measures approximately 12 inches long and seven inches wide.

☐ Comment:

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- 1/ During the chaotic period of the Korean War, the deferred payment system of railroad fares and freights had temporarily suspended in NK.

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Sketch #1:

Sketch #2:

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Sketch #3:

Daily Revenue Report

Date: _____ Station _____

	Items	Cash	Payment Deferred	Total	Remarks
Passenger Fares	Hard-seat Tickets				
	Soft-seat Tickets				
	Express Tickets				
	Berth Tickets				
	Blanket charge				
	Platform Tickets				
	Total				
Baggage and Parcels	Baggage				
	Parcels				
	Mail				
	Custody fee				
	Total				
Cargo Freight	Small Quantity Shipments				
	Carload Shipments				
	Demurrage				
	Custody fee				
	Total				
Miscellaneous Income	Siding Charges				
	Car-cleaning Fee				
	Booking Surplus				
	Total				
GRAND TOTAL					

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Cash Transfer Voucher						(A)	Receipt		(B)
Date:									
Amount Carried from previous day	Total Income of the Day	Amount to be Transferred	Balance on hand	Denominations		I hereby transfer cash as listed on the left.		Amount Received:	
				100 won Bill		<p>Date:</p> <p>Chief, XXX Station</p> <p>To: Bookkeeping Department, XXX Railroad Management Bureau</p>	<p>This is to acknowledge that the undersigned received the sum listed above.</p> <p>Date:</p> <p>(Signature)</p> <p>Chief Bookkeeper, Bookkeeping Department, XXX Railroad Management Bureau</p> <p>To: Chief, XXX Railroad Station</p>		
				50 "					
				10 "					
				5 "					
				10 chon Bill					
				5 "					
				1 "					
				Bank Receipts					
				Cheques					
				Other					
				Total		<p>Received (Date)</p> <p>XXX RMB</p>			

Stamp

CONFIDENTIAL

Stamp #1: